

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gary & JoAnne Almblade  
DOCKET NO.: 06-01070.001-R-1  
PARCEL NO.: 2697

The parties of record before the Property Tax Appeal Board are Gary & JoAnne Almblade, the appellants, and the Rock Island County Board of Review.

The subject property consists of a 68 year-old, one-story frame dwelling with a partial finished attic that contains 730 square feet of living area. Features of the home include an unfinished basement, an enclosed front porch and a 441 square foot detached garage. The subject is located in East Moline, Hampton Township, Rock Island County.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. On their appeal form, the appellants indicated the subject sold in June 2007 for \$35,000. However, the appellants reported the transaction involved a transfer between relatives and was not advertised for sale. In support of the overvaluation argument, the appellants submitted an appraisal of the subject with an effective date of March 9, 2007, wherein the appraiser used all three approaches to value. The appraiser was not present at the hearing to provide testimony or be cross examined regarding the report.

In the cost approach, the appraiser estimated the subject's site value at \$28,000, based on sales of similar parcels. In determining a replacement cost for the subject improvements, the appraiser consulted local contractors and the Marshall & Swift Cost Services. Replacement cost new was determined to be \$60,880, from which depreciation of \$38,507 was subtracted, resulting in a depreciated cost of improvements of \$22,373. After adding back the site value of \$28,000 and site improvements of \$1,000, the appraiser estimated a value for the subject by the

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Rock Island County Board of Review is warranted. The correct assessed valuation of the property is:

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|--------|----|--------|
| LAND:  | \$ | 1,938  |
| IMPR.: | \$ | 21,665 |
| TOTAL: | \$ | 23,603 |

Subject only to the State multiplier as applicable.

cost approach of \$51,373. In her comments, the appraiser noted the subject has a non-conventional floor plan in which access to the attic bedroom requires walking through the bathroom, climbing stairs and walking through a closet.

In the sales comparison approach, the appraiser considered three comparable properties located 0.86 to 1.43 miles from the subject. The comparables consist of one-story style frame dwellings that are 77 or 82 years old and range in size from 597 to 720 square feet of living area. Two comparables have full unfinished basements, while one comparable has a crawlspace foundation, and two comparables have two-car garages. The comparables sold between July 2005 and February 2007 for prices ranging from \$37,500 to \$58,000 or from \$54.82 to \$80.56 per square foot of living area including land. The appraiser adjusted the comparables for financing, room count, garage, lack of a porch and superior floor plans when compared to the subject. After adjustments, the comparables had adjusted sales prices ranging from \$37,375 to \$52,000 or from \$54.64 to \$72.22 per square foot of living area including land. Based on these comparables, the appraiser estimated a value for the subject by the sales comparison approach of \$46,500. In her notes, the appraiser referenced the subject's sale in May 2006 for \$35,000, but noted it was not an arms length transaction because it was not advertised and involved a sale between relatives.

In the income approach, the appraiser estimated the subject's rent at \$430 per month, based on a survey conducted using interviews and MLS sources. The appraiser utilized a gross rent multiplier of 100 from a range of 100 to 128, resulting in an estimated value for the subject by the income approach of \$43,000.

In her reconciliation, the appraiser gave primary consideration to the sales comparison approach, with secondary weight from the income approach, in estimating a final value for the subject of \$46,500. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$14,194.

During the hearing, the appellants testified the subject's basement leaks and has low overhead clearance, limiting its usefulness. The appellants also testified the subject's awkward floor plan was detrimental to the property's value. The appellants further testified the comparables submitted by the board of review in support of the subject's assessment were superior to the subject in features and location.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$23,603 was disclosed. The subject has an estimated market value of \$70,816

or \$97.00 per square foot of living area including land, as reflected by its assessment and the statutory assessment level of 33.33%.

In support of the subject's assessment, the board of review submitted the subject's property record card, as well as property record cards and a grid analysis of four comparable sales. The comparables consist of one-story brick or frame dwellings that are located 1,500 feet to 1.5 miles from the subject. The comparables range in age from 58 to 66 years and range in size from 640 to 806 square feet of living area. Features of the comparables include garages that contain from 240 to 520 square feet of building area. Three comparables have full unfinished basements, while one comparable has a crawl space foundation. Two comparables have central air-conditioning. The comparables sold between January 2006 and March 2007 for prices ranging from \$63,900 to \$97,500 or from \$99.84 to \$121.34 per square foot of living area including land.

In further support of the subject's assessment the board of review submitted a letter prepared by the township assessor, along with a list of 28 comparable sales that occurred in Hampton Township since January 2006. The comparables were all one-story dwellings built between 1930 and 1950 and they range in size from 500 to 840 square feet. No information on these properties' amenities was provided. The comparables sold for prices ranging from \$6,000 to \$97,500, or from \$8.36 to \$121.35 per square foot of living area including land. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review's representative called the township assessor as a witness. The assessor testified the comparables used in the appellant's appraisal were too far away from the subject and were not in the subject's neighborhood. The witness further testified that the board of review's comparables, three of which are located .75 mile or more from the subject, are nevertheless in a comparable neighborhood.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellants argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2<sup>nd</sup> 1256 (2<sup>nd</sup> Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellants have failed to overcome this burden.

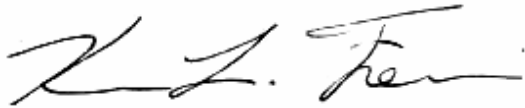
The Board first finds the appellants reported the subject sold in June 2007 for \$35,000. However, the appellants as well as their appraiser acknowledged the sale was between relatives and was not advertised for sale. Therefore, the Board gave no weight to the subject's sale in its analysis. The Board next finds the appellants submitted an appraisal of the subject wherein the appraiser estimated the subject's market value at \$46,500. However, the appraiser was not present at the hearing to provide testimony or be cross examined regarding her appraisal methodology, selection of comparables, adjustment process and final value conclusion. Therefore, the Board will not consider the value conclusion in the appellants' appraisal, but will consider the raw sales data in the report. The Board finds the board of review submitted a grid analysis of four comparables, along with a list of 28 sales in the subject's township. The Board gave little weight to the list of 28 sales because no information about the properties other than their living area and year of construction was provided. Regarding the board of review's grid analysis of four comparables and the comparables in the appellants' appraisal, the Board gave less weight to the appellants' comparable 3 and the board of review's comparable 1 because they had crawl space foundations, dissimilar to the subject's full basement. The Board also gave less weight to the board of review's comparable 4 because its brick exterior differed from the subject's frame exterior. The Board finds the appellants' comparables 1 and 2 and the board of review's comparables 2 and 3 were similar to the subject in terms of style, exterior construction, age, size and features. These most similar properties, none of which was located closer than .75 from the subject, sold for prices ranging from \$54.64 to \$121.34 per square foot of living area including land. The subject's estimated market value of \$97.00 per square foot of living area including land as reflected by its assessment, falls within this range and is below the board of review's comparables 2 and 3, which were very similar to the subject in age and size.

In conclusion, the Board finds the appellants have failed to demonstrate overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.